

Coopers & Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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RECEIVED 3 SEP 1998

your reference

our reference

slh/ap

The Boards of Directors of:

Sherborne Limited No. 3384771
European Union Properties Limited No. 1951919
Colegate Management Limited No. 03348206
Lawgra (No 365) Limited No. 03199183
Inoco Limited No. 01902327
Attlebridge Limited No. 03363762
Linley Limited No. 2154216
Brisley Limited No. 03363776
Firsfield Limited No. 03363787
Wickmere Limited No. 03363772
Norwich Property Management Limited No. 02197942
London & Suburban Land Limited No. 01441224
London & Suburban Land & Building
Company (Holdings) Limited No. 01073571
Northfield City Investments Limited No. 00928872
Granmill Properties Limited No. 01052452
London & Suburban Land Trading
Company Limited No. 01070959
Raymanhill Limited No. 02131687
Nowlist Limited No. 02749892
Briston Limited No. 02675498
Atticday Limited No. 02894653
Neldran Limited No. 02543048
Abergrave Limited No. 02154193
Discgala Company Limited No. 02884172
Jazzzone Limited No. 02894637

St Clements House
2-16 Colegate
NORWICH
NR3 1BQ



28 August 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed with you that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditor of each of the companies to which this letter is addressed with immediate effect.

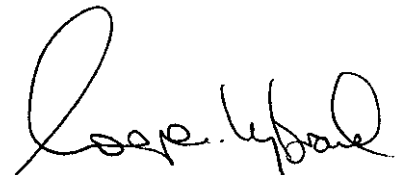
Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

In accordance with Section 394 of the Companies Act 1985, we confirm with respect to each of the companies to which this letter is addressed that there are no circumstances connected with our ceasing to hold office as auditors to the company that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully



Coopers & Lybrand